



**PRESS RELEASE**  
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**For Immediate Release**

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**ORLANDO TAX PROTESTERS CONVICTED OF INCOME TAX EVASION**

Orlando, Florida - United States Attorney Paul I. Perez today announced the conviction of RICHARD H. MACLEAN, JR., a 59-year old resident of Orlando, Florida, on five counts of Income Tax Evasion. His wife, MARY ANN MACLEAN, a 60-year old resident of Orlando, Florida, was convicted of four counts of income tax evasion and acquitted of one count of income tax evasion. The maximum penalties RICHARD MACLEAN faces is twenty-five years' imprisonment and a fine of \$1.25 million. The maximum penalties MARY ANN MACLEAN faces is twenty years' imprisonment and a fine of \$1 million. The sentencing for the defendants is scheduled for June 29, 2006.

The evidence at trial revealed that, for the calendar years 1999, 2000, 2001, 2002 and 2003, the MACLEANS received taxable income of more than \$500,000 and owed income taxes of more than \$100,000, but failed to file an income tax return or pay income taxes for those years as required by law. The evidence showed that the MACLEANS utilized a bogus trust for the purpose of concealing their income and assets; made withdrawals from the bogus trust in the form of checks to cash; paid all personal living



expenses by cash or money orders; titled personal assets in the names of bogus nominee trusts to conceal the ownership of the assets; and endorsed checks using the language "Foreign Trust Proceeds" to conceal the source of their income and assets.

The defendants had claimed that they had acted in good faith in not filing their income tax returns and in not paying their income taxes. RICHARD MACLEAN argued that his study of the tax laws convinced him that neither he nor his wife were liable for filing income tax returns or paying income taxes. MARY ANN MACLEAN further argued that she relied on her husband's views and he was the one who made all of the decisions in the household. The jury rejected their arguments.

RICHARD H. MACLEAN, JR., is presently serving a forty-eight (48) month sentence for a 2004 conviction for conspiracy, obstruction of justice, tampering with witnesses, and concealing objects from a federal grand jury. Those offenses related to the criminal investigation which lead to the present case.

"As April 15 draws near, this conviction should serve to remind the public that persons who claim that paying income taxes is voluntary or that the tax laws are unconstitutional, or sell trusts which claims to treat their income as foreign income, are distorting the laws and are not a true reflection of the law," stated Mr. Perez. "Our office will continue to aggressively prosecute those individuals who refuse to file income tax returns or refuse to pay income taxes based on these frivolous arguments."

The case was investigated by Special Agents of the Internal Revenue Service, Criminal Investigation, and was prosecuted by Assistant United States Attorney I. Randall Gold.